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**CONFIRMATION BY MAIL**

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41 Madison Avenue, 34<sup>th</sup> Floor  
New York, New York 10010

July 10, 2006

**Re: Lyons Partnership, L.P. and**  
**Carrie Feiner Enterprises**  
**Our File: MS-1085**

Dear Mr. Kaplan:

Further to our letter of June 28, 2006 and your follow-up call of June 29, 2006, we now respond to the substance of your letter of June 14, 2006 alleging copyright and trademark infringement.

Initially, it should be noted that our client ("Feiner") has never used the mark BARNEY in connection with the dinosaur character in question ("Character") and any purported trademark or copyright infringement was certainly not willful. Second, Feiner's business activities are those of a housewife operating part-time from her home with gross annual revenues derived from the Character being only a few hundred dollars. Third, as advised in our letter of June 28, 2006, promptly upon receipt of your June 14, 2006 letter, all use of the Character by Feiner ceased and such cessation is permanent.

Most importantly, Feiner's use of the Character in question has, until receipt of your June 14, 2006 letter, been continuous since 1992. Thus, Lyons' copyright and trademark claims are time barred by both the applicable Statutes of Limitations and especially the Doctrine of Laches. Further, since there is no real danger of any future purported infringement, a permanent injunction is not warranted.

We trust that upon your objective consideration of the above factual and legal circumstances, you will agree that your client's enforcement objectives have been met in a sensible manner and that this matter may now be deemed resolved.

MALINA & ASSOCIATES, P.C.

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If there is any further question, please feel free to contact the undersigned.

Very truly yours,

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